

Regulatory Flexibility Act

Pursuant to 5 U.S.C. 605(b), the Secretary of the Treasury has certified that the requirements of the Regulatory Flexibility Act do not apply to this final regulation as it will not have a significant impact on a substantial number of small entities.

Drafting Information

The principal author of this regulation is Barry L. Wold of the Legislation and Regulations Division of the Office of Chief Counsel, Internal Revenue Service. However, personnel from other offices of the Internal Revenue Service and Treasury Department participated in developing the regulation on matters of both substance and style.

List of Subjects

26 CFR 1.6001-1—1.6109-2

Income taxes, Administration and procedure, Filing requirements.

26 CFR Part 31

Employment taxes, Income taxes
Lotteries, Railroad retirement, Social security, Unemployment tax, Withholding.

Adoption of Amendments to the Regulations

Accordingly, 26 CFR Parts 1 and 31 are amended by adding December 31, 1983, as the effective date in the date section of T.D. 7919 (48 FR 46296) in place of November 14, 1983; by removing the phrase "November 14, 1983" from the first sentence of § 31.3402(q)-1(c)(1)(ii) and inserting in lieu thereof the phrase "December 3, 1983"; by removing the phrase "December 1, 1983" from the first sentence of § 31.3402(q)-1(d) Example (3) and inserting in lieu thereof the phrase "January 1, 1984"; and by removing the phrase "November 14, 1983" from the first sentence of § 31.3402(q)-1(f)(1)(iv) and inserting in lieu thereof the phrase "December 31, 1983".

This Treasury decision is issued under the authority contained in section 6011 and 7805 of the Internal Revenue Code of 1954 (68A Stat. 732, 917; 26 U.S.C. 6011, 7805).

Roscoe L. Egger, Jr.,
Commissioner of Internal Revenue.

Approved: January 23, 1984.

John E. Chapoton,
Assistant Secretary of the Treasury.

[FR Doc. 84-3765 Filed 2-10-84; 8:45 am]

BILLING CODE 4830-01-M

ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 52**

[A-5-FRL 2525-4]

Approval and Promulgation of Implementation Plans; Michigan

AGENCY: U.S. Environmental Protection Agency (EPA).

ACTION: Final rulemaking.

SUMMARY: EPA announces final rulemaking on revisions to the Michigan State Implementation Plan (SIP) related to Volatile Organic Compound (VOC) emissions from surface coating lines at two automobile plants. These revisions approve Consent Order No. 4-1983 and No. 5-1983 for the General Motors (GM) Corporation, Oldsmobile Division in Ingham County and the GM Assembly Division in Washtenaw County. Consent Order No. 4-1983 provides a detailed compliance schedule for prime, primer-surfacer, topcoat, and final repair operations. Consent Order No. 5-1983 provides a detailed compliance schedule for topcoat and final repair operations. These Consent Orders contain VOC emission control measures which will achieve final compliance by December 31, 1987. EPA believes that approval of this SIP revision will not jeopardize attainment of the ozone National Ambient Air Quality Standards (NAAQS).

DATE: This action will be effective April 13, 1984 unless notice is received within 30 days that someone wishes to submit adverse or critical comments.

ADDRESSES: Copies of these SIP revisions and other materials relating to this rulemaking are available for inspection at the following addresses:

The Office of the Federal Register, 1100 L Street, NW., Room 8401, Washington, D.C. 20408.

Public Information Reference Unit, EPA Library, 401 M Street, SW., Washington, D.C. 20460.

U.S. Environmental Protection Agency, Air Programs Branch, Region V, 230 South Dearborn Street, Chicago, Illinois 60604.

Michigan Department of Natural Resources, Air Quality Division, State Secondary Government Complex, General Office Building, 7150 Harris Drive, Lansing, Michigan 48910

Written comments should be sent to: Gary Gulezian, Chief, Regulatory Analysis Section, Air and Radiation Branch (5AR-26), U.S. Environmental Protection Agency, Region V, 230 South Dearborn Street, Chicago, Illinois 60604.

FOR FURTHER INFORMATION CONTACT:

Toni Lesser, Regulatory Analysis Section, Air and Radiation Branch (5AR-26), U.S. Environmental Protection Agency, Region V, 230 South Dearborn Street, Chicago, Illinois 60604, (312) 886-6037.

SUPPLEMENTARY INFORMATION: On October 20, 1981, EPA published a Policy Statement (46 FR 51386) to reduce the regulatory burden on the automotive industry. The policy established criteria whereby States would defer certain compliance dates for surface coating operations at automotive and light truck assembly plants.

Michigan's Rule 336.1603 requires individual sources to submit compliance schedules containing specific increments of progress, for achieving compliance with VOC emission limits in Part 6 of the Michigan Air Pollution Control Commission's (MAPCC) Rules. On May 6, 1980 (45 FR 29790), EPA conditionally approved R336.1603. The condition required that the State submit the individual compliance schedules to EPA as revisions to the SIP, in order that the SIP conform to the requirements of 40 CFR 51.1(Q) and 51.15. Michigan's Rule 336.1610 contains interim and final VOC emission limits for various automobile plant coating operations.

On June 20, 1983, the Michigan Department of Natural Resources (MDNR) submitted consent orders for the GM Corporation's Oldsmobile Division (No. 4-1983), and GM Assembly Division (No. 5-1983) as revisions to the Michigan SIP. These Consent Orders provide detailed compliance schedules for surface coating operations which extend the final compliance deadline until December 31, 1987.

Michigan's Consent Order No. 4-1983 for the GM Oldsmobile Division provides the following schedule and emission limitations for prime operations; primer-surfacer operations; topcoat operations; and final repair operations:

Prime Operations: Until December 31, 1987, VOC emissions shall not exceed 27.5 pounds per gallon of applied coating solids. After December 31, 1987, VOC emissions shall not exceed 1.5 pounds per gallon of applied coating solids.

Primer Surfacer Operations: Until December 31, 1987, no emissions shall be permitted. After December 31, 1987, VOC emissions shall not exceed 14.9 pounds per gallon of applied coating solids.

Topcoat Operations: Until December 31, 1987, VOC emissions shall not exceed

48.1 pounds per gallon of applied coating solids and after December 31, 1987, VOC emissions shall not exceed 14.9 pounds per gallon of applied coating solids.

Final Repair Operations: Until December 31, 1987, VOC emissions shall not exceed 135 pounds per gallon of applied coating solids. After December 31, 1987, VOC emissions shall not exceed 34.3 pounds per gallon of applied coating solids.

EPA's October 20, 1981, policy regarding prime surfacing states that extensions of compliance deadlines to 1987 are appropriate in cases where such an extension would eliminate (and not merely postpone) substantial costs. This policy also states that U.S. EPA will approve State submitted compliance extensions to 1986 or 1987 for topcoating to allow for further development of coating technology. The same compliance extension should be granted for final repair coating as is granted for topcoating due to the need for consistency between the two types of coating material.

Michigan's June 20, 1983, SIP submittal for GM's Oldsmobile Division notes that the Oldsmobile Division has current plans and permits to eliminate the coating operations at the plant and allow the coating operations to be performed at a separate facility in Lansing, Michigan. Thus, this proposed extension meets the criterion of eliminating substantial compliance costs. The State also requested a compliance extension for topcoating, due to the planned shutdown. However, if GM changes plans and continues operating this plant, the compliance extension will allow GM to utilize further developments in coating technology.

In addition, Consent Order No. 4-1983 will not interfere with reasonable further progress (RFP) toward attainment. The GM Oldsmobile Division plant is located in the City of Lansing, County of Ingham. The area in which this plant is located is designated as an urban nonattainment area. However, monitoring data in Ingham County have shown no exceedances in the last 3 years. Consequently, a continuation of emissions at current levels is not expected to jeopardize attainment and maintenance of the air quality standards.

Michigan's Consent Order No. 5-1983 for the GM Assembly Division provides the following schedule and emission limitations for topcoat operations; and final repair operations:

Topcoat Operations: Until December 31, 1984, VOC emissions shall not exceed

48.1 pounds per gallon of applied coating solids. After December 31, 1984, and until December 31, 1987, VOC emissions shall not exceed 33.1 pounds per gallon of applied coating solids. After December 31, 1987, VOC emissions shall not exceed 14.9 pounds per gallon of applied coating solids.

Final Repair Operations: Until December 31, 1987, VOC emissions shall not exceed 135 pounds per gallon of applied coating solids. After December 31, 1987, VOC emissions shall not exceed 34.3 pounds per gallon of applied coating solids.

The State has requested these compliance extensions to allow the Assembly Division to convert to a new coating system. As noted above, the October 20, 1981, policy recommends approval of such requests for compliance extensions for topcoating, and the same compliance data extension should be granted for final repair coating.

The GM Assembly Division plant is located in the City of Ypsilanti, County of Washtenaw. Washtenaw County was part of the Detroit demonstration area for Michigan's 1979 Ozone SIP but was excluded from the 1982 Ozone SIP demonstration area which consists of Wayne, Oakland, and Macomb counties. Washtenaw County is classified as a rural nonattainment area and Michigan is requiring reasonable available control technology (RACT) controls in the County. Under these circumstances, the compliance extension requested by the State is not likely to jeopardize the expeditious attainment of the ozone air quality standard.

In a summary, EPA has reviewed Consent Orders No. 4-1983 and No. 5-1983 for the GM facilities described above (EPA Technical Support Document: October 26, 1983), and finds the December 31, 1987, compliance date extension to be consistent with the October 20, 1981, policy statement, regarding surface coating operations at automotive and light truck assembly plants which recommends approval of such compliance date extensions. Further, EPA believes the air quality data show that the extension until December 31, 1987, will not jeopardize the attainment and maintenance of the ozone NAAQS and believes that these extensions will result in more cost-effective compliance. EPA also believes these consent orders assure continued compliance with the requirements of Sections 110 and 172 of the Clean Air Act. For these reasons, EPA approves these consent orders as revisions to the Michigan VOC SIP.

Because EPA considers today's action noncontroversial and routine, we are approving it today without prior proposal. This action will become effective on (60 days from the date of this notice). However, if we receive notice by (30 days from the date of this notice) that someone wishes to submit critical comments, then EPA will publish: (1) A notice that withdraws this action, and (2) a notice that begins a new rulemaking by proposing the action and establishing a comment period.

The Office of Management and Budget has exempted this rule from the requirements of Section 3 of Executive Order 12291.

Under 5 U.S.C. Section 605(b), I certify that SIP approvals do not have a significant economic impact on a substantial number of small entities.

Under Section 307(b)(1) of the Act, petitions for judicial review of this action must be filed in the United States Court of Appeals for the appropriate circuit by 60 days from today. This action may not be challenged later in proceedings to enforce its requirements. (See Section 307(b)(2).)

List of Subjects in 40 CFR Part 52

Air pollution control, Ozone, Sulfur oxides, Nitrogen dioxides, Lead, Particulate matter, Carbon monoxide, Hydrocarbons, Incorporation by reference.

Note.—Incorporation by reference of the State Implementation Plan for State of Michigan was approved by the Director of the Federal Register on July 1, 1982.

This notice is issued under authority of Section 110 of the Clean Air Act, as amended (42 U.S.C. 7410).

Dated: February 3, 1984.
William D. Ruckelshaus,
Administrator.

PART 52—APPROVAL AND PROMULGATION OF IMPLEMENTATION PLANS

Subpart X—Michigan

1. Section 52.1170 is amended by adding paragraphs (c) (73) and (74) as follows:

§ 52.1170 Identification of plan.

* * * * *

(c) * * *

(73) On June 30, 1983, the State of Michigan submitted as a State Implementation Plan (SIP) revision. Consent Order No. 4-1983 between the General Motors Corporation's Oldsmobile Division and the Michigan Air Pollution Control Commission. The Consent Order establishes a Volatile

Organic Compound (VOC) emissions compliance schedule as required under Michigan's Rule 336.1603 and 336.1610, and extends the final compliance dates for prime, primer-surfacer, topcoat, and final repair operations until December 31, 1987.

(74) On June 30, 1983, the State of Michigan submitted as a State Implementation Plan (SIP) revision. Consent Order No. 5-1983, between the General Motors Corporation's Assembly Division and the Michigan Air Pollution Control Commission. The Consent Order established a Volatile Organic Compound (VOC) emission compliance schedule as required under Michigan's Rule 336.1603 and R336.1610, and provides interim compliance limits to be achieved by December 31, 1984, and extends the final compliance dates for topcoating and final repair coating operations until December 31, 1987.

[FR Doc. 84-3830 Filed 2-10-84; 8:45 am]

BILLING CODE 6560-50-M

DEPARTMENT OF TRANSPORTATION

Coast Guard

46 CFR Part 401

[CGD 83-064]

Great Lakes Pilotage Rates

AGENCY: Coast Guard, DOT.

ACTION: Final rule.

SUMMARY: This rule amends the Great Lakes Pilotage Regulations. These amendments increase the basic pilotage rates by five percent in the U.S. Great Lakes pilotage system. These changes are made in order to increase the revenue received by the pilot organizations so that they may meet their operating costs.

EFFECTIVE DATE: March 15, 1984.

FOR FURTHER INFORMATION CONTACT: Mr. John J. Hartke (G-MVP/13), Room 1316, Department of Transportation, Coast Guard Headquarters, 2100 Second Street, SW., Washington, D.C. 20593. (202) 426-2985.

SUPPLEMENTARY INFORMATION: The United States and Canada entered into a Memorandum of Arrangements regarding Great Lakes Pilotage (1977 being the most recent version) which incorporates, among other things, the provisions for the establishment and adjustment of joint or identical pilotage rates. The U.S. Coast Guard and the Canadian Great Lakes Pilotage Authority, Ltd. have agreed to a joint identical five percent rate increase to be implemented prior to the

commencement of the 1984 navigation season on the Great Lakes. Under the "foreign affairs" exception of the Administrative Procedures Act (5 U.S.C. 553(a)(1)), a Notice of Proposed Rulemaking is not required. As this rate adjustment involves a foreign affairs function, only a Final Rule will be published setting forth the provisions of the agreed to five percent rate increase in Great Lakes Pilotage Rates.

U.S. pilots are private entrepreneurs, and as such, they must price their services so as to recover the costs of providing that service.

The Coast Guard has completed a review of revenues earned and expenses incurred by the three U.S. Great Lakes pilot organizations and has developed estimated revenue requirements. The sum of all operating costs, including administration, dispatching, pilot boats, pilot travel, pilot training, and target pilot compensation, form the total estimated revenue requirements. The guideline followed in the development of a pilot compensation figure is that the target compensation for U.S. pilots is to be comparable to the earnings of their licensed counterparts on U.S. Great Lakes vessels.

Traffic was also analyzed by reviewing traffic trends of prior years, and by obtaining the views of interested persons including the pilots and the users of pilotage services. The number of vessels, their size, and route patterns for 1984 are expected to be similar to those in 1983.

The estimated revenue requirements taken in conjunction with projected traffic produce the basic rates required to enable the U.S. pilotage system to be self-supporting. The results of our analysis indicate that a 5% increase in the basic pilotage rates is appropriate.

In an effort to deal with declining revenues, the pilot associations have taken steps wherever possible, including further reducing the number of pilots on their rolls.

Evaluation

Although Executive Order 12291 does not apply to this regulation under the foreign affairs exception, the Coast Guard has nevertheless reviewed this regulation and has determined it to be non-major. This regulation is considered to be nonsignificant and, although not required, a regulatory evaluation has been prepared under the Policies and Procedures for Simplification, Analysis, and Review of Regulations (DOT Order 2100.5 dtd 5-22-80). The DOT Order requires that each evaluation include an economic analysis which quantifies, to the extent practicable, the estimated cost of the regulations to the private

sector, consumers, and Federal, State, and local governments, as well as the anticipated benefits and impacts of the regulations. The estimated cost of this rule is \$332,075. This figure is the amount of additional revenue the U.S. pilots should receive under this regulation based on the projected 1984 traffic and is the increased amount that shippers would have to pay for pilotage services on the Great Lakes. The benefit of this rule is the value of avoiding or minimizing costly delays and disruptions in shipping attributable to the failure to retain qualified pilots and to attract new qualified pilots. The overall efficiency and safety of the pilotage system is enhanced by having an appropriate number of pilots available to provide the required services. The regulatory evaluation from which this information is taken has been included in the public docket and can be obtained from the Marine Safety Council (G-CMC/44) (CGD 83-064), U.S. Coast Guard, Washington, D.C. 20593.

The Regulatory Flexibility Act of 1980 (Pub. L. 96-354, 94 Stat. 1164) requires an initial regulatory flexibility analysis for regulations having a significant economic impact on a substantial number of small entities. The pilotage fees in question account for less than five percent of the total shipping cost and will not have a significant impact on the shipping industry. Pursuant to § 605(b) of the Act, it is certified that this regulation will not have a significant economic impact on a substantial number of small entities.

In the development of this rate adjustment, U.S. and Canadian shipping associations and pilots organizations were consulted.

Drafting Information

The principal persons involved in drafting this rule are: John J. Hartke, Project Manager, Office of Merchant Marine Safety, and Lieutenant Commander William B. Short, Project Attorney, Office of the Chief Counsel.

List of Subjects in 46 CFR Part 401

Administrative practice and procedure, Great Lakes, Navigation (water), Reporting and recordkeeping requirements, Seamen.

PART 401—[AMENDED]

In consideration of the foregoing, Part 401 of Title 46 of the Code of Federal Regulations is amended as follows:

1. Section 401.405 is revised to read as follows: